

## Quarterly Payment Plan

### WHO QUALIFIES?

1. Age 65 or older
2. Fixed income (SSI, SSA, Pension)
3. Own and live in the home that is your primary residence
4. Prior year taxes paid
5. No minimum or maximum income requirements
6. Quarterly Affidavit must be submit by August 31, 2015

Payment dates are August 31, and November 30, 2015; February 28, and May 31, 2016

### WHERE DO I APPLY?

City of Memphis – Treasurer’s Office  
125 North Main Street, Room 301

OR

Download applications at  
[www.memphistn.gov](http://www.memphistn.gov)

OR

Call (901) 522-1111 for application or further information

**After you receive your 2015 tax bill, the deadline to apply is October 5, 2015.**

## **PAYMENT LOCATIONS**

DOWNTOWN

125 N. Main Street

Suite 375

**Tax Payments may be made by:**

Cash (at the above location)

**OR**

Check

Money Order

Cashier’s Check

Mailed to the above location

**OR**

For Credit Card Payment call

1-866-340-7379 or 576-7200 or online at

[www.memphistn.gov](http://www.memphistn.gov)

All First Tennessee Bank locations accept

Memphis tax payments with your tax bill.

**City of Memphis Tax Line  
(901) 522-1111**



# City of Memphis

## Property Tax Information

### 2015



*John Patrick Black,*  
City Treasurer

### Tax Relief Eligibility For Elderly or Disabled Homeowners

Must provide evidence that you are currently 65 years old or will be 65 on or before December 31, 2015.

Must own and use the property on which you are applying as your primary residence.

If residence is a mobile home, a copy of your title or bill of sale is required.

Combined 2014 annual income of you, your spouse and all other owners of the property cannot exceed \$ 28,690.

If you are a disabled homeowner:

You must have been rated totally and permanently disabled by Social Security Administration.

**Sources of income include but are not limited to:**

- Social Security (after Medicare is deducted)
- Supplemental Security Income (SSI)
- Retirement or Pension benefits
- Veterans' Administration benefits
- Workers Compensation
- Salaries or Wages
- Interest or Dividends

### Tax Relief Eligibility For Disabled Veterans and Widows or Widowers of Veterans

Your disability must meet one of the following:

- A service connected disability that resulted in:
  1. Paraplegia OR
  2. Permanent paralysis of both legs and lower part of the body resulting from traumatic injury or disease to the spinal cord or brain : OR
  3. Loss, or loss of use of, two(2) or more limbs: OR
  4. Legal Blindness
- A total and permanent disability rating from a service connected disability
- A total and permanent disability rating from being a prisoner of war
- Must own and use property on which you apply as your primary residence (proof of residency may be requested)

Widow/ Widower must provide:

Copy of spouse's death certificate

Death resulting from(1) a service-connected, combat-related cause or(2) KIA (combat related)

Form of personal ID such as driver's license or social security card

A surviving spouse must have been married to the veteran at the time of death and may not have remarried in order to be eligible.

### Tax Freeze Eligibility

- ✓ Age must be 65 or older on or before December 31,2015
- ✓ Must provide proof of age (Birth certificate, Driver's License, State ID, etc)
- ✓ Must live in the residence and be an owner of the property.
- ✓ Must provide proof of income of spouse whether living on property or not.
- ✓ Must provide proof of income for ALL owners of property, Combined income MUST NOT exceed \$37,720
- ✓ All income from all sources includes, but not limited to:
  - Social Security Benefit statement for 2014 (after Medicare deduction)
  - Supplemental Security Income (SSI)
  - Retirement or Pension benefits(gross amount after deduction of health benefits, etc)
  - Veterans Administration Benefits
  - Workers Compensation or Unemployment
  - Salaries or Wage
  - Interest or Dividends
  - Alimony
  - Annuity